Exhibit 27

Paul Zelnick

From:

Alex Weisberg

Sent:

Tuesday, August 03, 2010 4:10 PM

To: Cc: 'Brightmire, Jon E.' Thrash, Amanda

Subject:

RE: Bell, Michelle v. Midland Credit Management, Inc.

The offer is rejected.

I will file an acceptance of the Offer of Judgment which states that we are not agreeing to waive any attorneys' fees incurred, including those related to the further litigation of attorneys fees and costs. Then we will file our fee petition.

Alex Weisberg*
Weisberg & Meyers
888 595 9111 ext 211
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*Licensed in Florida and Illinois and the U.S. District Courts in Colorado and the Western District of Oklahoma

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From: Brightmire, Jon E. [mailto:jbrightmire@dsda.com]

Sent: Tuesday, August 03, 2010 4:01 PM

To: Alex Weisberg **Cc:** Thrash, Amanda

Subject: RE: Bell, Michelle v. Midland Credit Management, Inc.